

**NEVADA TAX COMMISSION MEETING**  
**AGENDA**

**June 25, 2024**  
**9:00 a.m.**

Nevada Department of Taxation  
700 E. Warm Springs Rd., Room 150  
Las Vegas, Nevada 89119

Nevada Department of Taxation  
4600 Kietzke Lane, Suite L235  
Reno, Nevada 89502

**Note: Items on this agenda may be taken in a different order than listed. Items may be combined for consideration by the Tax Commission. Items may be pulled or removed from the agenda at any time.**

- I. Call the meeting to order and establish a quorum.
- II. **\*\*Public Comment** – Public comment will be accepted in person, in writing or by telephone. In consideration of others who may also wish to provide public comment, please avoid repetition, and limit your comments to no more than three (3) minutes. Please submit written testimony by email to [tpadovano@tax.state.nv.us](mailto:tpadovano@tax.state.nv.us), by facsimile to (775) 684-2020; or by U.S. Mail addressed to the Nevada Tax Commission, 3850 Arrowhead Drive, Carson City, NV 89706.

To provide public comment by telephone, please dial: US: +1 669 444 9171 or +1 669 900 9128 or +1 719 359 4580 or +1 253 205 0468 or +1 253 215 8782 or +1 346 248 7799 or +1 689 278 1000 or +1 301 715 8592 or +1 305 224 1968 or +1 309 205 3325 or +1 312 626 6799 or +1 360 209 5623 or +1 386 347 5053 or +1 507 473 4847 or +1 564 217 2000 or +1 646 558 8656 or +1 646 931 3860

**Enter Meeting ID: 882 1711 3762**

- III. **MEETING MINUTES:**
- A. Consideration for Approval of the May 8, 2024, Nevada Tax Commission Meeting Minutes. (for possible action)
- IV. **CONSENT CALENDAR<sup>1</sup>:**
- A. Waiver of Penalty and Interest Pursuant to a Request on a Voluntary Disclosure:
- 1) Anti Social Social Club (for possible action)
  - 2) Brava Home Inc. (for possible action)
  - 3) Buildasoil LLC (for possible action)
  - 4) Dwelling Live Inc. (for possible action)
  - 5) Follet Products LLC (for possible action)
  - 6) Meshki Pty Ltd. (for possible action)
  - 7) Meyer Laboratory Inc. (for possible action)

---

<sup>1</sup> The Commission will review all of the items on the consent calendar unless a member of the Commission, the Attorney General's Office, the Department or the public wishes to speak in regard to a certain issue, in which case the Commission may, in its discretion, pull the item from the consent calendar.

- 8) Radius Networks Inc. (for possible action)
  - 9) Roadster Shop (for possible action)
  - 10) Sportsmans Market Inc. (for possible action)
  - 11) Turbochef Technologies LLC (for possible action)
  - 12) Wilen New York (for possible action)
  - 13) Arct Inc fka Town&Country Event Rentals (for possible action)
- B. Waiver of Penalty and/or Interest Pursuant to NRS 360.419 that exceeds \$25,000:
    - 1) T3 Expo LLC (for possible action)
  - C. Approval of Refund Request in Excess of \$250,000:
    - 1) Equitable Financial Life Insurance Company of America (for possible action)
  - D. Consideration for Approval of the Recommended Settlement Agreements and Stipulations:
    - 1) CWNevada, LLC (for possible action)
  - E. Consideration for the Adoption of the Administrative Law Judge's Proposed Decision concerning the Department's Recommendation for Denial of Waiver of Penalty and/or Interest pursuant to NRS 360.419:
    - 1) Airgas USA LLC (for possible action)
    - 2) Backstage Bar & Billiards Lounge; and The Fremont Country Club, LLC (for possible action)
  - F. Departments Recommendation to the Commission for Approval of a Payment Plan Request:
    - 1) Clem Auto Sales Inc. (for possible action)
    - 2) Lizette Medellin dba El Rodeo (for possible action)
    - 3) Matrix NV LLC dba Matrix NV (for possible action)
  - G. Department's Recommendation to the Commission for Approval of an Offer-In-Compromise pursuant to NRS 360.263:
    - 1) Erin Peace for the debts of Wing King at The Gardens LLC (for possible action)
    - 2) Sarkis Airapentian for the debts of Accent Auto Body Inc. (for possible action)
- V. **COMPLIANCE DIVISION:**
- A. Department's Request for Approval of Motion to Dismiss Taxpayer's Appeal and Affirm Decision of the Administrative Law Judge:
    - 1) **The C Store Depot, Inc. (for possible action)**
  - B. Consideration of the Administrative Law Judge's Proposed Decision concerning the Appeal of the Department's Denial of Modified Business Tax Classification Change pursuant to NRS 363A.050 and NAC 363A.350.
    - 1) **Early Warning Services LLC (for possible action)**
  - C. **Pursuant to NAC 360.454, consideration for approval of the Nevada Tax Commission regarding the maximum amount of tax liability that may be the subject of an agreement with the Department to pay taxes, interest, and penalties in installments pursuant to NAC 360.450. (for possible action)**

- D. Consideration for the Approval of the Nevada Tax Commission to Authorize the Nevada Department of Taxation to Cease Collection Efforts of Sales or Use Taxes due to the Administrative Costs for Collection Exceeding the Amount Due as authorized under NRS 360.262. (for possible action)
- E. Consideration of Motion to Nevada Tax Commission objecting to assignment of Administrative Law Judge in Petition for Advisory Opinion of Broadacres Open Air Marketplace, LLC dba/ Broadacres Swamp Meet. (for possible action)
- VI. LOCAL GOVERNMENT FINANCE
  - A. Certification of Ad Valorem Tax Rates for Fiscal Year 2024-2025 pursuant to NRS 361.4547. (for possible action)
- VII. REGULATIONS:
  - A. Consideration for Adoption of Permanent Regulation LCB File No. R100-22: A regulation relating to taxation; revising provisions governing the payment of the tax imposed on tobacco products, other than cigarettes; revising provisions governing certain credits and refunds which a wholesale dealer of such tobacco products may claim; eliminating the requirement that a wholesale dealer of such tobacco products include the tax as part of the price of the products; and providing other matters properly relating thereto. (for possible action)
  - B. Consideration for Adoption of Permanent Regulation LCB File No. R152-22: A regulation relating to taxation; revising provisions relating to the voluntary disclosure of a taxpayer's failure to file a tax return with the Department of Taxation; expanding the applicability of those provisions to include taxpayers subject to certain additional taxes and fees; transferring from the Nevada Tax Commission to the Department the responsibility for determining in the first instance whether the tax liability of a taxpayer has been voluntarily disclosed; revising the requirements to be met by a taxpayer or the taxpayer's representative before the Department may make a determination of voluntary disclosure; authorizing the Executive Director of the Department or a person designated by the Executive Director to extend the time for complying with those requirements; requiring a taxpayer whose tax liability has been determined not to have been voluntarily disclosed to file any additional returns and pay any tax, penalty or interest determined to be owed; and providing other matters properly relating thereto. (for possible action)
  - C. Consideration for Adoption of Permanent Regulation LCB File No. R157-22: A regulation relating to taxation; revising provisions governing the scheduling of an audit; revising provisions governing the calculation of delinquent taxes due if a taxpayer fails to provide necessary records to an auditor; and providing other matters properly relating thereto. (for possible action)
- VIII. INFORMATIONAL ITEMS:
  - A. Penalty and Interest Waivers granted by the Department for Sales/Use Tax, Commerce Tax, Modified Business Tax and Excise Tax (dates as indicated).
  - B. Approval and Denial Status Report Log for Organizations Created for Religious, Charitable or Educational Purposes (dates as indicated) (Sales/Use Tax Exemption).

C. Bonds Administratively Waived (dates as indicated) (Sales/Use Tax)

IX. **BRIEFING:**

A. Briefing to/from the Commission and the Executive Director. (for discussion only)

X. Next Meeting Date: August 14, 2024.

XI. **\*\*Public Comment** – Public comment will be accepted in person, in writing or by telephone. In consideration of others who may also wish to provide public comment, please avoid repetition, and limit your comments to no more than three (3) minutes. Please submit written testimony by email to [tpadovano@tax.state.nv.us](mailto:tpadovano@tax.state.nv.us), by facsimile to (775) 684-2020; or by U.S. Mail addressed to the Nevada Tax Commission, 3850 Arrowhead Drive, Carson City, NV 89706.

To provide public comment by telephone, please dial: US: +1 669 444 9171 or +1 669 900 9128 or +1 719 359 4580 or +1 253 205 0468 or +1 253 215 8782 or +1 346 248 7799 or +1 689 278 1000 or +1 301 715 8592 or +1 305 224 1968 or +1 309 205 3325 or +1 312 626 6799 or +1 360 209 5623 or +1 386 347 5053 or +1 507 473 4847 or +1 564 217 2000 or +1 646 558 8656 or +1 646 931 3860

**Enter Meeting ID: 882 1711 3762**

XII. Items for Future Agendas. (for discussion only)

XIII. Adjourn.

In compliance with the Americans with Disabilities Act, individuals requiring special accommodations to participate in this hearing should notify the Department of Taxation in writing, by email [tpadovano@tax.state.nv.us](mailto:tpadovano@tax.state.nv.us) or call (775) 684-2096 at least 3 days before the hearing. In order to comply with the security procedures of the Department, you will be required to show identification and sign a visitor's log prior to entering the hearing room.

If you need an accommodation in order to communicate during the hearing, the Department will provide one at no cost to you. Arrangements for an interpreter should be made as soon as possible, but no later than 14 days before the scheduled meeting. Please contact Tina Padovano at (775) 684-2096 at least 14 days in advance to request an interpreter in your preferred language. You may also submit your request through [tpadovano@tax.state.nv.us](mailto:tpadovano@tax.state.nv.us).

Si necesita una ayuda para comunicarse durante la audiencia, el Departamento se lo proporcionará sin costo alguno. Los trámites para conseguir un intérprete deben hacerse lo antes posible, pero a más tardar 14 días antes de la cita programada. Por favor, póngase en contacto con **Tina Padovano** al (775) 684-2096 con al menos 14 días de anticipación para solicitar un intérprete en su idioma de preferencia. También puede solicitarlo a través de [tpadovano@tax.state.nv.us](mailto:tpadovano@tax.state.nv.us).

Please contact Tina Padovano at (775) 684-2096 to request copies of the Nevada Tax Commission support materials. Any supporting materials are made available at the Department of Taxation, 3850 Arrowhead Drive, Carson City, NV and made available during the meetings.

Any appeal to the Nevada Tax Commission (the "Commission") concerning the liability of tax must be heard in open session. A taxpayer may request that a portion of the hearing be closed to the public so that the Commission can receive proprietary or confidential information pursuant to NRS 360.247. The request must be submitted to the Commission in writing and contain a list or summary of the

information that the taxpayer believes is proprietary or confidential. It must also include a short statement explaining how the information qualifies as proprietary or confidential information pursuant to NRS 360.247. The submission must be made no later than fourteen (14) days prior to the date of the hearing. All requests for closed hearings will be noted as such on the Commission's agenda.

Decisions of the Tax Commission and any information submitted in public session will become public and may be published. If a transcript of any hearing held before the Commission is desired by the petitioner or appellant, he/she may obtain a copy, at the party's expense, from the court reporter furnished by the Commission.

\*\*This item is to receive public comment on any issue and any discussion of those items; provided that comment will be limited to areas relevant to and within the authority of the Nevada Tax Commission. No action will be taken on any items raised in the public comment period. At the discretion of the Chairman, public comment may be received prior to action on individual agenda items. Public Comment may not be limited based on viewpoint. Prior to the commencement and conclusion of a contested case or a quasi judicial proceeding that may affect the due process rights of an individual the board may refuse to consider public comment. See NRS 233B.126.

Notice of this meeting has been posted at the Department of Taxation: 3850 Arrowhead Drive, Carson City, Nevada 89706; and e-mailed for posting to the following locations: Department of Taxation, 700 E. Warm Springs Rd., 2<sup>nd</sup> Floor, Las Vegas, Nevada; Department of Taxation, 4600 Kietzke Lane, Building L, Suite 235, Reno, Nevada. Notice of this meeting was posted on the internet through the Department of Taxation's website at <https://tax.nv.gov/> and at <https://notice.nv.gov/>.